IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT :

THE HONOURABLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

MONDAY, THE 26TH FEBRUARY, 2007 / 7TH PHALGUNA, 1928

WA.No. 412 of 2007

(AGAINST THE JUDGMENT IN WPC.25257/2006 DTD. 28.10.2006)
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APPELLANT/PETITIONER IN WP:

A.J.THOMAS, M/S.AMBATTU RUBBER STORES,
THEVANCODDE, KATTAKKADA P.O.,
THIRUVANANTHAPURAM.

BY ADV. SRI.C.K.THANU PILLAI

RESPONDENTS/RESPONDENTS IN WP:
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1. THE SALES TAX OFFICER,
COMMERCIAL TAX OFFICE, NEYYATTINKARA.

2. SRI.SAM THOMAS, SON OF SRI.THOMAS KOSHI,
AGED 40 YEARS, RESIDING AT KENKEYIL HOUSE,
ADOOR, PATHANAMTHITTA DISTRICT.
(ADDL. R2 IMPLEADED AS PER ORDER DATED
18-10-2006 IN I.A.NO.14656/2006)

3. THE SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.
(ADDL.R3 IS IMPLEADED AS PER ORDER DATED 18-10-2006
IN I.A.NO.14315/2006)

R1 & R3 BY SPL.GOVERNMENT PLEADER FOR TAXES
SRI.V.V.ASHOKAN.
R2 By Adv. SRI.S.ANILKUMAR
SRI.S.HARIHARAN NAIR

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION

ON 26/02/2007, THE COURT ON THE SAME DAY DELIVERED THE

FOLLOWING:

K.S.RADHAKRISHNAN,Ag.C.J & M.N.KRISHNAN,J.

W.A.NO. 412 OF 2007 – B

Dated this the 26th day of February, 2007

J U D G M E N T

Radhakrishnan, Ag.C.J.

The writ petition (No.25257 of 2006) was filed seeking for a writ of mandamus directing the respondent to issue eight numbers of Form 25 declarations to the petitioner. The learned Single Judge did not grant the relief to the petitioner and the writ petition was dismissed.

2. Appellant is a registered dealer of rubber goods. The dispute raised is about the non-furnishing of sufficient number of Form 25 by the first respondent to the appellant. We find that the transaction was effected in the financial year 2003-2004 and he has applied for Form 25 forms only in the year 2006.

3. The fact finding authorities have come to the conclusion that the appellant had indulged in clandestine transportation of rubber across the border of Tamil Nadu. Further the appellant is applying for the forms very after a period of two years.

Under such circumstances, we find no reason to issue a writ of mandamus to issue the forms. The writ appeal lacks merits and the same is dismissed.

K.S.RADHAKRISHNAN,
Acting Chief Justice

M.N.KRISHNAN,
Judge

Mbs/

K.THANKAPPAN, J

Crl.Appeal NO. OF 2001

J U D G M E N T

DATED:13-02-2007